



Trustees' Financial Summary

FY2015-16

Submit ID: 1196-88497864

56 Yellowstone County

1196 Yellowstone Academy Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk:

Phone #: () -

(Signature)

(Date)

Chair, Board of Trustees: John Dailey

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
102	Miscellaneous Donations/Local Sources	LOCAL	None	
107	VoEd	LOCAL	None	
108	Vo Ed Project Income	LOCAL	None	
335	Medicaid	STATE	State	State
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A13314	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A14314	84.358A
420	Title I Accountability	FEDERAL	5611961316	84.348A
421	Title I Accountability	FEDERAL	05611963115	84.348A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,391.88	1,999.96		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,391.88	1,999.96		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	9,391.88	1,999.96		
52	TOTAL FUND BALANCE/EQUITY	9,391.88	1,999.96		
53	TOTAL LIABILITIES AND FUND BALANCE	9,391.88	1,999.96		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		42,698.85	317,717.17	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			586,068.65	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		42,698.85	903,785.82	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)			17,181.55	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		42,698.85	886,604.27	
52	TOTAL FUND BALANCE/EQUITY		42,698.85	886,604.27	
53	TOTAL LIABILITIES AND FUND BALANCE		42,698.85	903,785.82	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				583.20
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				583.20
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				583.20
52	TOTAL FUND BALANCE/EQUITY				583.20
53	TOTAL LIABILITIES AND FUND BALANCE				583.20

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,276.44	0.10		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,276.44	0.10		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	3,276.44	0.10		
52	TOTAL FUND BALANCE/EQUITY	3,276.44	0.10		
53	TOTAL LIABILITIES AND FUND BALANCE	3,276.44	0.10		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,669.75	4,591.98		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	53,669.75	4,591.98		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	53,669.75	4,591.98		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	53,669.75	4,591.98		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	53,669.75	4,591.98		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	357.55	510.35
1190	Penalties and Interest on Taxes	0.27	0.00
1310	Individual Tuition	165,180.35	0.00
1320	Tuition from Schl Dists Within State	0.00	158,814.63
1510	Interest Earnings	617.50	463.96
1900	Other Revenue from Local Sources	74.86	0.00
3110	Direct State Aid	122,912.48	160,519.85
3111	Quality Educator	74,833.20	62,260.00
3112	At Risk Student	25,445.48	20,949.28
3113	Indian Education For All	918.00	793.44
3114	American Indian Achievement Gap	600.00	0.00
3115	State Spec Ed Allowable Cost Pymt to Districts	5,328.75	4,536.00
3116	Data For Achievement	675.00	760.00
3118	Natural Resource Development	875.89	1,802.09
3120	State Guaranteed Tax Base Aid	97,774.00	125,622.00
3444	State School Block Grant	27.35	27.35
3446	SB96 Block Grant Reimbursement	27.35	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		495,648.03	537,058.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	329,778.64	367,264.38
			2XX	Personal Services - Employee Benefits	43,971.67	58,266.10
			6XX	Supplies and Materials	6,000.00	0.00
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	104,017.29	102,257.00
			2XX	Personal Services - Employee Benefits	11,384.85	10,286.18
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				495,152.45	538,073.66	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					10,406.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					537,058.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					538,073.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,391.88	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 10
PRC	Revenue	2015 Value	2016 Value	
	2220 County On-Schedule Trans Reimb	6,361.20	7,735.50	
	3210 State On-Schedule Trans Reimb	6,361.20	7,735.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,722.40	15,471.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10
PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		27XX	Student Transportation Services		
			1XX Personal Services - Salaries	10,321.39	10,642.77
			2XX Personal Services - Employee Benefits	1,855.47	2,083.26
			6XX Supplies and Materials	3,354.40	814.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,531.26	13,540.83

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						69.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						15,471.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						13,540.83 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,999.96 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

PRC	Revenue	2015 Value	2016 Value
	2240 County Retirement Distribution	144,825.26	148,691.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>144,825.26</u>	<u>148,691.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	104,182.74	115,968.59
		221X Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	2,275.00	2,275.00
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	23,606.55	16,691.75
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	5,890.00	5,890.00
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	2,280.00	3,080.00
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	2,690.00	2,690.00
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,045.53	1,612.59
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	8,370.00	4,270.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>152,339.82</u>	<u>152,477.93</u>



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					46,485.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					148,691.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					152,477.93	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					42,698.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
102	Miscellaneous Donations/Local Sources	
	1320 Tuition from Schl Dists Within State	611,778.65
	1510 Interest Earnings	2,205.72
	1920 Contributions/Donations from Private Sources	203,054.26
	1960 Services Provided Other Local Governmental Units	650,719.95
	6100 Material Prior Period Revenue Adjustments	918.91
107	VoEd	
	1920 Contributions/Donations from Private Sources	133,732.93
108	Vo Ed Project Income	
	1920 Contributions/Donations from Private Sources	6,487.75
335	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	177,167.08
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	13,967.82
420	Title I Accountability	
	4200 Title I, Part A, Improving Basic Programs	170,236.00
421	Title I Accountability	
	4200 Title I, Part A, Improving Basic Programs	36,259.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,006,528.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
102	Miscellaneous Donations/Local Sources				
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries		604,620.16
			2XX Personal Services - Employee Benefits		147,324.73
			3XX Purchased Professional and Technical Services		28,392.00
			5XX Other Purchased Services		4,934.20
			6XX Supplies and Materials		40,652.26
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		84,063.30
			2XX Personal Services - Employee Benefits		30,951.46
			3XX Purchased Professional and Technical Services		19,646.40
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries		31,523.25
			2XX Personal Services - Employee Benefits		8,331.71
			3XX Purchased Professional and Technical Services		12,014.83

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		3,501.44
			6XX Supplies and Materials		2,836.97
		222X Educational Media Services			
			6XX Supplies and Materials		1,955.95
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		6,695.85
			2XX Personal Services - Employee Benefits		528.97
			3XX Purchased Professional and Technical Services		17,163.75
			5XX Other Purchased Services		11,139.11
			810 Dues and Fees		18,322.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		77,479.79
			2XX Personal Services - Employee Benefits		6,814.15
			5XX Other Purchased Services		6,784.87
			6XX Supplies and Materials		10,367.53
		25XX Support Services - Business			
			1XX Personal Services - Salaries		35,987.37
			2XX Personal Services - Employee Benefits		11,441.71
			3XX Purchased Professional and Technical Services		32,196.00
			5XX Other Purchased Services		695.21
			6XX Supplies and Materials		35.66
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries		37,807.10
			2XX Personal Services - Employee Benefits		14,830.64
			4XX Purchased Property Services		29,272.81
			6XX Supplies and Materials		4,833.45
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		32,922.69
			2XX Personal Services - Employee Benefits		11,712.90
			5XX Other Purchased Services		90.00
			6XX Supplies and Materials		7,125.30
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives		864.86
	910 Food Services				
		31XX Food Services			
			5XX Other Purchased Services		44,556.52
			102 Subtotal		1,440,416.90
107	VoEd				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries		99,477.31



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		33,273.04
			6XX Supplies and Materials		9,357.56
			107 Subtotal		142,107.91
108	Vo Ed Project Income				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		5,808.32
			108 Subtotal		5,808.32
335	Medicaid				
	280 Special Education - Local and State				
		21XX Support Services - Students			
			1XX Personal Services - Salaries		158,227.56
			2XX Personal Services - Employee Benefits		47,350.68
			335 Subtotal		205,578.24
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			6XX Supplies and Materials		13,967.82
			413 Subtotal		13,967.82
420	Title I Accountability				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		124,131.14
			2XX Personal Services - Employee Benefits		46,105.78
			420 Subtotal		170,236.92
421	Title I Accountability				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		29,467.53
			2XX Personal Services - Employee Benefits		6,790.00
			421 Subtotal		36,257.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,014,373.64



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					894,449.84	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,006,528.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,014,373.64	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					886,604.27	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
102 Miscellaneous Donations/Local Sources	1,468,677.49	1,440,416.90	28,260.59
107 VoEd	133,732.93	142,107.91	-8,374.98
108 Vo Ed Project Income	6,487.75	5,808.32	679.43
335 Medicaid	177,167.08	205,578.24	-28,411.16
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	13,967.82	13,967.82	0.00
420 Title I Accountability	170,236.00	170,236.92	-0.92
421 Title I Accountability	36,259.00	36,257.53	1.47
Total	2,006,528.07	2,014,373.64	-7,845.57



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	3281 State Technology Aid	384.70	426.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>384.70</u>	<u>426.41</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					2,850.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					426.41	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,276.44	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	720,561.12	676,891.32
XX	39X 1XXX 112	Certified Teacher Staff Salaries	76,659.67	69,926.47
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	890,691.23	827,020.79
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	200.00	0.00
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	60.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	32,836.96	28,301.44
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	2,750.00	3,200.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	4,536.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	4,536.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,512.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	6,531.84
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	425,530.48
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	367,264.38	0.00	0.00	0.00	0.00
280	1XXX	2XX	58,266.10	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			425,530.48	0.00	0.00	0.00	0.00

425,530.48

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Machinery and Equipment	56,793.92	0.00	0.00	0.00	56,793.92
Totals at Historical Cost	56,793.92	0.00	0.00	0.00	56,793.92
Depreciation					
Machinery and Equipment Accum	46,820.41	0.00	528.16	0.00	47,348.57
Total Accumulated Depreciation	46,820.41	0.00	528.16	0.00	47,348.57
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	9,973.51	0.00	-528.16	0.00	9,445.35

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	81,520.24	4,681.15	0.00	0.00	86,201.39	8,620.14	77,581.25
Total Governmental Activity							
Non-bond Long-Term Liabilities	81,520.24	4,681.15	0.00	0.00	86,201.39	8,620.14	77,581.25

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	155,285.55	2,107.99	0.00	157,393.54
Net Pension - TRS	2,108,417.00	0.00	187,028.00	1,921,389.00